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Date: August 29, 2013

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Betty T. Yee Announces Broad Federal Tax Protections for Same Sex Married Couples

SAN FRANCISCO --- First District Board of Equalization Member Betty T. Yee hailed [guidance](#) issued today by the U.S. Treasury Department and Internal Revenue Service (IRS) following June's U.S. Supreme Court decision in *Windsor v. U.S.* invalidating a key provision of the 1996 Defense of Marriage Act (DOMA).

The guidance, in the form of a [revenue ruling](#), recognizes same sex marriages broadly and applies to all same sex marriages regardless of the jurisdiction where the couple was married or whether the couple's current residence recognizes the marriage.

"This broad ruling provides certainty and stability for same sex couples throughout the U.S.," Yee said.

The guidance applies to all federal tax provisions where marriage is a factor, including filing status, claiming personal and dependency exemptions, taking the standard deduction, employee benefits, contributing to an IRA, and claiming the earned income tax credit or child tax credit.

Yee, the driving force behind California laws to apply the state's property and income tax rules equally to same sex couples, hailed the forward-looking parts of the ruling nationally. Yee said: "Where states refuse to recognize marriage equality, this ruling puts the onus on those jurisdictions to conform their tax laws to federal law embracing the rights of same sex married couples."

Yee also noted the ruling did not address questions relating to tax filing for California registered domestic partners or couples in domestic partnerships or civil unions in other states.

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Board Member Betty T. Yee was elected to her post in November 2006. Her district includes many of California's coastal counties, from Del Norte to Santa Barbara, and includes the entire San Francisco Bay Area. Ms. Yee previously served as Chief Deputy Director for Budget at the California Department of Finance, covering a wide array of state and local finance policy matters.

Yee also developed California legislation extending joint filing, Proposition 13 exemptions, and other tax protections in income and property tax laws for registered domestic partners and same sex married couples.